

Exhibit B

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April 27, 2006

Via Federal Express

Christopher D. Lagow, Esq.
Togut Segal & Segal, LLP
One Penn Plaza
New York, New York 10019

Mark A. Broude, Esq.
Latham & Watkins
885 Third Avenue
New York, New York 10022-4802

Re: *In re Delphi Corporation., et al.*
Chapter 11 Case No.:05 - 44481 (RDD)

Dear Christopher and Mark,

McCarter & English LP is counsel to Automodular Assemblies Inc. and its wholly-owned subsidiaries TecMar Distribution Services and Automodular Assemblies Inc. (Ohio) (collectively, the "Automodular Entities"), which are creditors in the above-referenced chapter 11 case of *In re Delphi Corporation., et al.* ("Delphi") which along with its affiliates are collectively referred to as the "Debtor"). Pursuant to paragraph 18 of the Final DIP Financing Order dated on October 28, 2005 (the "Order"), the Automodular Entities are writing to enforce its "Setoff Right" as defined therein.

As a threshold matter, we believe your client will confirm that Automodular Entities have provided essential services to the Debtor in the past, and that the Automodular Entities intend to remain a committed partner of the Debtor going forward as part of its restructuring efforts. To that end, we believe that parties would better served reaching a resolution of the legal issues as to all pre-petition claims between the Automodular Entities and the Debtor.

a. The Automodular Entities Pre-petition Claims Against the Debtor

Delphi and Automodular Assemblies Inc.'s relationship is governed under the "Delphi Automotive System Long Term Contract," dated June 24, 2005 (the "Contract"), a copy of which is attached hereto as Exhibit A. At Section 3 of the Contract, Automodular and its affiliates and subsidiaries, *i.e.*, the Automodular Entities, have reserved set-off and recoupment rights against any "amounts owing to Delphi and affiliates and subsidiaries."

A review of the Automodular Entities' books and records show that as of October 9, 2005, (the "Petition Date") the Debtor had accrued \$645,291.48 (Canadian) due the Automodular Entities (the "Delphi Obligations"). This figure is comprised of outstanding invoices, as well as amounts due under work orders accruing through the Petition Date and which had yet to be invoiced to the Debtor. The breakdown of the Delphi Obligations is as follows:

HARTFORD	STAMFORD	NEW YORK CITY	NEWARK	PHILADELPHIA	WILMINGTON	BALTIMORE
860.275.5700	203.324.1800	212.609.6800	973.622.4444	215.978.3800	302.984.6300	410.639.8800

Christopher D. Lagow, Esq.
Mark Broude, Esq.
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\$378,578.25 (Canadian) or \$350,260.60 (US)¹ Automodular Assemblies Inc.;
\$93,657.82 (Canadian) or \$79,722.35 (US) to TecMar Distribution Services; and
\$173,055.41 (Canadian) or \$147,306.27 (US) to Automodular Assemblies Inc. (Ohio)

The supporting accounts receivable schedules are attached hereto as Exhibit B. To date, the Automodular Entities have not filed proofs of claims in the Debtor's bankruptcy case on account of the Delphi Obligations in (i) deference to the Debtor's immediate and pressing tasks facing it as a debtor-in-possession and (ii) anticipation of good faith negotiations between representatives of the Debtor and Automodular Entities.

b. The Debtor's Demand for Payment

By correspondence dated, March 22, 2006 to Christopher Nutt, Chief Financial Office of Automodular Assemblies Inc., (the "Demand"), the Debtor demanded \$645,130.16 from Automodular Entities in connection with accounts payable to Delphi. A copy of Demand is attached hereto as Exhibit C.

c. Set-off of the Parties Mutual Claims

In response to the Demand, the Automodular Entities are seeking to enforce its rights of set-off and recoupment under the Contract to "net" all pre-petition claims between Debtor and the Automodular Entities consistent with the procedures set forth in the Order.

Generally, 11 U.S.C. § 553 preserves a creditor's right to set-off mutual obligations between it and a debtor. In accordance with its rights under the Contract, the Automodular Entities propose to set-off the pre-petition mutual debts such that the amounts owed would be reduced to a *de minimis* amount, pending the parties' confirmation and reconciliation of the amounts due (including the application of the appropriate exchange rates).

Please contact us within ten (10) business days as required under the Order.

Very truly yours,

A handwritten signature in dark ink, appearing to read "B F Moore".
Brian F. Moore

¹ The exchange rate used is 1.1748 which was the Bank of Canada rate on October 7, 2005, the last business day before Delphi's filing for chapter 11 protection.

EXHIBIT A

**DELPHI AUTOMOTIVE SYSTEMS
LONG TERM CONTRACT**

1. Purchase of Product

Automodular ("Seller") agrees to sell, and Delphi Automotive Systems LLC acting through its Delphi Thermal&Interior ("Buyer") agrees to purchase, approximately one hundred percent (100%) of Buyer's production and service requirements for the following products (each referred to as a "Product" and collectively referred to as the "Products"):

Part Number	Description	Annual Tool Capacity
SEE EXHIBIT	A ATTACHED	83 JOBS/HR

2. Term

With respect to each Product, the current model production term of this Contract is from CY 2005 beginning 01JUL05 through CY2010 ending 30JUN10.

3. Prices

Subject to adjustment on account of savings initiatives implemented in accordance with Section 5 below, the per unit price of each Product is set forth below. All pricing is F.O.B. OSHAWA, ONTARIO, CANADA - TTOP.

<u>Year</u>	<u>Beginning</u>	<u>Price</u>	<u>UOM</u>
SEE EXHIBIT A			
ATTACHED			

No price increases (including any decrease of the scheduled price reductions) will be made on account of (i) Seller's failure to achieve any expected cost savings or productivity improvements or (ii) any increases in Seller's labor, materials, overhead and other costs. In the event that Buyer agrees to any price increases (or a decrease of any scheduled price reductions) with respect to any Product, then, notwithstanding anything to the contrary set forth in this Contract, the pricing of each Product will be reduced (in addition to any scheduled price reductions) by an amount equal to one hundred percent (100%) of any subsequent net cost savings achieved by Seller with respect to such Product until aggregate price reductions on account of Seller's cost savings equal any price increases previously agreed to by Buyer.

Price is based on an exchange rate of 1.25. Effective first day of each quarter pricing will be adjusted to reflect the exchange rate as of that date. Bank of Nova

Scotia USD exchange rate will be used as the basis for this adjustment. Automodular reserves the right of setoff or recoupment against any amounts owing to Delphi and its affiliates or subsidiaries.

4. Right to Purchase from Others

During the entire term of this Contract, Seller will assure that each Product remains competitive in terms of technology, design, service and quality with any similar product available to Buyer. Following CY 01JUL06, Seller will also assure that each Product remains competitive in terms of price with any similar product available to Buyer. If, in the reasonable opinion of Buyer, a Product does not remain competitive, Buyer, to the extent it is free to do so, will advise Seller in writing of the area(s) in which a similar product is more competitive. If (i) Seller does not, within ninety (90) days, present a plan to supply any Product with comparable technology, design, quality, or, if applicable, price which is reasonably determined by Delphi to be feasible or (ii) Seller fails to timely implement and execute any such plan, Buyer may elect to purchase any similar products available to Buyer without any liability to Seller under this Contract.

5. Savings Initiatives

Buyer and Seller will work together to implement cost savings and productivity improvements as outlined in the Creative Improvement Plan (TO BE DEVELOPED) in order to reduce Seller's costs of supplying each Product. Seller agrees to reduce the per unit price of each Product on account of any savings in accordance with the Creative Improvement Plan.

In addition to the activities and initiatives set forth in the Creative Improvement Plan, Seller agrees to work cooperatively with Buyer on Supplier Development and Cost Management.

In terms of Supplier Development, Seller agrees to allow Buyer's Supplier Development personnel to visit Seller's manufacturing operations to complete lean manufacturing workshops and identify opportunities to improve the value stream of Buyer's products. Seller will work cooperatively with Buyer's Supplier Development personnel in documenting cost savings opportunities and possible timing for implementation of these savings initiatives through the Creative Improvement Plan or Buyer's Supplier Suggestion Program.

In terms of Cost Management, Seller agrees to provide detailed Cost Breakdown Information as requested by Buyer. In addition, Seller agrees to allow Buyer's Cost Management personnel to visit Seller's manufacturing operations to fully develop a robust cost standard (i.e., an ideal cost structure)

for the Products. Seller will provide the necessary resources (Finance, Engineering, Manufacturing, Management, Purchasing, etc.) and data to support Buyer's Cost Management Initiatives. Seller and Buyer will work cooperatively to identify areas of cost reduction and Product and process improvements in order to close cost gaps and implement Product and process improvements so as to achieve actual costs that are in line with the applicable cost standard.

6. Purchase Orders

All Products will be ordered by Buyer, and delivered by Seller, in accordance with written purchase orders (including related delivery releases and shipping instructions) issued by Buyer from time to time during the term of this Contract. Buyer's General Terms and Conditions, a copy of which is attached, are hereby incorporated into this Contract by reference, provided, however, that Buyer's right to "terminate for convenience" under the General Terms and Conditions will be inapplicable to this Contract until the end date of 01JUL06. Any amendment to, or revision of, such General Terms and Conditions shall also become a part of this Contract, provided that (i) Buyer provides Seller with a copy of such revised Terms and Conditions and (ii) Seller does not object to such revised Terms and Conditions in writing within thirty (30) days after receipt. The Terms and Conditions (together with any revision made a part of this Contract) shall be construed, to the extent possible, as consistent with the terms and conditions set forth in this Contract and as cumulative, provided, however, that if such construction is unreasonable, the terms and conditions set forth in this Contract shall control.

EXECUTED by Buyer and Seller as of 24JUN05.

Buyer:

Delphi Automotive Systems LLC
acting through its Delphi Thermal&Interior

By: Elizabeth A. Williams 6/25/05

Name: Elizabeth A. Williams

Title: Buyer

Seller:

AUTOMODULAR

By: Winston R. Ash

Name: WINSTON R. ASH

Title: VICE PRESIDENT
6/27/05

EXHIBIT A

AUTOMODULAR CRFMs	ESTIMATED DEMAND	YEAR 1 7/2005 - 6/2006	YEAR 2 7/2006 - 6/2007	YEAR 3 7/2007 - 6/2008	YEAR 4 7/2008 - 6/2009	YEAR 5 7/2009 - 6/2010	
52406063 APV=	143638	4,6471	4,6471	4,6471	4,6471	4,6471	3,344,480
52445808 APV=	143638	4,6471	4,6471	4,6471	4,6471	4,6471	3,344,480
52408299 APV=	143638	4,6471	4,6471	4,6471	4,6471	4,6471	3,344,480
52410855 APV=	143638	4,6471	4,6471	4,6471	4,6471	4,6471	3,344,480
52445809 APV=	100	38,0085	38,0085	38,0085	38,0085	38,0085	3,344,480
SERVICE -->		3,601	3,601	3,601	3,601	3,601	16,003
							\$ 13,395,842

NOTES:

TOTAL ESTIMATED DEMAND - 24500A

SERVICE ASSEMBLIES INCLUDE COST OF SERVICE PACK (-\$30)

ALL PRICES ABOVE SUBJECT TO COST MODEL RESULTS AND SUBSEQUENT ADJUSTMENT

ALL PRICES ABOVE SUBJECT TO ADJUSTMENT FOR CURRENCY EXCHANGE (see LTA for details)

2450	PCDA
235	CMYR
575700	PCMYR
4	PNs
143638	PCdRN

LTA for Automodular Assemblies
GMX 211.231
6/21/2005

EXHIBIT B

Delphi Corporation Pre-petition receivables
Relating to Automodular Assemblies Inc.
As at December 31, 2005

Invoice #	Delphi Division	Invoice Date	Amount	Purchase order/ Supporting document
DA-165-05	Delphi Harrison Thermal Systems DEP#379	5/17/2005	300.00	Work order Authorization form # P3-188-1
DA-166-05	Delphi Harrison Thermal Systems DEP#332	6/20/2005	600.00	Work order Authorization form # M048-05
DA-163-05	Delphi Harrison Thermal Systems	10/15/2004	1,941.50	PO# LPS96286
DA-168-05	Delphi E&S H.Vac operations	10/31/2005	5,100.00	Work order Authorization form # M081-05
DP-156-05	Delphi Packard , Loreda, TX	7/1/2005	1,200.00	PO#P4S08461 Work order#194-2
DC-110-04	Delphi Chassis, Needmore Operations	7/26/2004	567.47	Work order Authorization form # P4-079-01 PO#174283
DH-118-05	Delphi Delco Systems	11/30/2005	300.00	Work order Authorization form # M088-05
DK-100-05	Delphi Energy & Chassis, Kettering	9/30/2005	900.00	Work order Authorization form # 203
DC-111-05	Delphi Energy & Chassis, Burton	6/30/2005	430.00	Work order Authorization form # 192-2
Delphi Automotive Systems- Adrian Operations				
DD-121-05	Delphi Automotive Systems- Adrian Operations	10/31/2005	600.00	Work order Authorization form # M084-05
DD-109-05	Delphi Automotive Systems- Adrian Operations	5/19/2005	1,200.00	Work order Authorization form # M042-05
DD-114-05	Delphi Automotive Systems- Adrian Operations	8/31/2005	7,500.00	Work order Authorization form # M052-05
DD-115-05	Delphi Automotive Systems- Adrian Operations	8/31/2005	1,200.00	Work order Authorization form # M058-05
DD-116-05	Delphi Automotive Systems- Adrian Operations	8/31/2005	1,500.00	Work order Authorization form # M061-05
DD-117-05	Delphi Automotive Systems- Adrian Operations	8/31/2005	1,500.00	Work order Authorization form # M064-05
DD-118-05	Delphi Automotive Systems- Adrian Operations	8/31/2005	6,000.00	Work order Authorization form # M070-05
DD-119-05	Delphi Automotive Systems- Adrian Operations	8/31/2005	4,500.00	Work order Authorization form # M072-05
DD-120-05	Delphi Automotive Systems- Adrian Operations	10/3/2005	1,500.00	Work order Authorization form # M079-05
Total Delphi Automotive Systems - Adrian Operations:			25,500.00	
Delphi Thermal & Interior				
DC-112-05	Delphi Thermal & Interior	9/30/2005	1,800.00	Work order Authorization form # 199
DC-113-05	Delphi Thermal & Interior	12/23/2005	2,817.34	Work order Authorization form #207
CRFM10-05P	Delphi Thermal & Interior	10/31/2005	62,998.62	550074793; 550072058; 550078478; 550060368; 550059352
CRFM09-05	Delphi Thermal & Interior	9/30/2005	274,123.32	550074793; 550072058; 550078478; 550060368; 550059352
Total Delphi Thermal & Interior:			341,739.28	
Total Delphi Receivables			\$ 378,578.25	

Delphi Corporation Pre-petition receivables
Relating to TecMar Distribution Services
As at December 31, 2005

Invoice #	Delphi Division	Invoice Date	Amount	Purchase order/ Supporting document
Delphi Delco				
0007271	Delphi Delco	9/30/2005	470.00	repack part log
Delphi El-Paso				
4940	Delphi El-Paso	6/25/2003	247.50	Cost Recovery for Services authorization
Delphi Eney&Chassis				
5502	Delphi Eney&Chassis	1/27/2004	75.00	Cost Recovery for Services authorization
0007079	Delphi Eney&Chassis	7/31/2005	4,684.50	550075038; 550075266
0007184	Delphi Eney&Chassis	8/31/2005	94.35	550075038; 550075266
0007239	Delphi Eney&Chassis	9/30/2005	36,568.50	550075038; 550075266
0007304	Delphi Eney&Chassis	10/31/2005	24,764.80	550075038; 550075266
0006272	Delphi Eney&Chassis	9/21/2004	600.00	Cost Recovery for Services authorization
0007240	Delphi Eney&Chassis	9/30/2005	2,901.00	550071210; 550050288
0007241	Delphi Eney&Chassis	9/30/2005	129.20	550071210; 550050288
5714	Delphi Eney&Chassis	3/22/2004	4,462.50	Cost Recovery for Services authorization
Total Delphi Eney&Chassis			74,279.85	
Delphi Flint				
5239	Delphi Flint	10/28/2003	3,075.00	Cost Recovery for Services authorization
Delphi Interior				
5196	Delphi Interior	10/1/2003	375.00	Cost Recovery for Services authorization
Delphi Packard				
5735	Delphi Packard	3/26/2004	225.00	Cost Recovery for Services authorization
Delphi Ramir				
5246	Delphi Ramir	10/28/2003	225.00	Cost Recovery for Services authorization
5576	Delphi Ramir	2/13/2004	75.00	Cost Recovery for Services authorization
Total Delphi Ramir			300.00	
Delphi Saginaw				
0005923	Delphi Saginaw	5/25/2004	75.00	Cost Recovery for Services authorization
Delphi Texas				
0006007	Delphi Texas	5/31/2004	187.50	Cost Recovery for Services authorization
5401	Delphi Texas	12/12/2003	300.00	Cost Recovery for Services authorization
Total Delphi Texas			487.50	
Delphi Thermal				
5699	Delphi Thermal	3/10/2004	112.50	Cost Recovery for Services authorization
0006003	Delphi Thermal	5/31/2004	75.00	Cost Recovery for Services authorization
Total Delphi Thermal			187.50	

Total Delphi Receivables

\$ 79,722.35

Delphi Corporation Pre-petition receivables
Relating to **Automodular Assemblies Inc. (OHIO)**
As at December 31, 2005

Invoice #	Delphi Division	Invoice Date	Amount	Purchase order/ Supporting document
000146	Delphi Thermal	3/10/2005	397.74	Special services authorized G.Conley, Paul Hennessy
000149	Delphi Thermal	3/29/2005	2,194.00	Special services authorized G.Conley, Paul Hennessy
000150	Delphi Thermal	3/30/2005	165.15	Special services authorized G.Conley, Paul Hennessy
000188	Delphi Thermal	9/30/2005	19,250.00	LPS91557 ; Delphi PPAPP Approval documents
000189	Delphi Thermal	9/30/2005	2,504.00	LPS94497 ; Delphi PPAPP Approval documents
000191	Delphi Thermal	9/30/2005	102,522.35	55006426; 550073730; 550073758; 550073761; 550073762; 550073763; 550073774
000195	Delphi Thermal	10/31/2005	20,273.03	550064260; 550073730; 550073758; 550073761; 550073762; 550073763; 550073774; 550079723

EXHIBIT C

TOGUT, SEGAL & SEGAL LLP
ATTORNEYS AT LAW

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March 22, 2006

VIA FEDERAL EXPRESS

Christopher Nutt
Chief Financial Officer
Automodular Assemblies, Inc.
200 Montecorte Street
Whitby, Ontario
Canada L1N 9V8

Re: Delphi Corporation, *et al.* ("Debtors")
Chapter 11 Case No. 05-44481 (RDD)

Amount Owed: \$645,130.16

Dear Mr. Nutt:

We are bankruptcy co-counsel for Delphi Corporation and certain of its U.S. affiliates (collectively, "Delphi") in their Chapter 11 cases pending before the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). Delphi continues to operate its business as a debtor-in-possession.

Delphi's books and records reflect amounts due and payable from your company to Delphi in the amount of \$645,130.16 on account of goods or services provided by Delphi to and for the benefit of your company. Requests for payment of this amount have been previously sent to you.

Be advised that the amount set forth above and the claim to collect it constitute property of Delphi's bankruptcy estate, recoverable pursuant to Bankruptcy Code section 542.

TOGUT, SEGAL & SEGAL LLP

March 22, 2006

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Please accept this letter as a formal demand for the immediate payment of the full amount set forth above. Absent Delphi's receipt of payment in full within seven (7) days from the date hereof, an action will be commenced against your company in the Bankruptcy Court to compel payment of all sums due and payable by your company to Delphi, and for an award of costs, expenses and interest.

Delphi values its continued relationship with your company and trusts that these issues will be promptly addressed.

Nothing contained herein constitutes or should be construed to constitute a waiver of any right, claim or defense in favor of Delphi. All such rights, claims and defenses are expressly preserved.

Very truly yours,

TOGUT, SEGAL & SEGAL LLP

By:

Neil Berger
Christopher D. Lagow

NB/cr

cc: Ms. Shaunda Snell